

**ADVOCATES FOR INNOVATIVE SCHOOLS, INC.**  
**(d/b/a Robert Russa Moton Charter School)**  
**New Orleans, Louisiana**

**FINANCIAL STATEMENTS**  
**For the Year Ended June 30, 2009**

Under provisions of state law, this report is a public document. A copy of the report has been submitted to the entity and other appropriate public officials. The report is available for public inspection at the Baton Rouge office of the Legislative Auditor and, where appropriate, at the office of the parish clerk of court.

Release Date 2/17/10

**ADVOCATES FOR INNOVATIVE SCHOOLS, INC.**  
**(d/b/a Robert Russa Moton Charter School)**  
**New Orleans, Louisiana**

**Financial Statements**  
**For the Year Ended June 30, 2009**

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**ADVOCATES FOR INNOVATIVE SCHOOLS, INC.**  
**(d/b/a Robert Russa Moton Charter School)**

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**Melvin L. Davis**  
**Certified Public Accountant**

(A Limited Liability Company)  
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**INDEPENDENT AUDITOR'S REPORT**

To the Board of Directors  
Advocates for Innovative Schools, Inc.  
(d/b/a Robert Russa Moton Charter School)  
New Orleans, Louisiana

I have audited the accompanying statement of financial position of Advocates for Innovative Schools, Inc. d/b/a Robert Russa Moton Charter School (a nonprofit corporation) as of June 30, 2009, and the related statements of activities and cash flows for the year then ended. These financial statements are the responsibility of Advocates for Innovative Schools, Inc. d/b/a Robert Russa Moton Charter School's management. My responsibility is to express opinions on these financial statements based on my audit.

I conducted my audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that I plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and the significant estimates made by management, as well as evaluating the overall financial statement presentation. I believe that my audit provides a reasonable basis for my opinion.

In my opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Advocates for Innovative Schools, Inc. d/b/a Robert Russa Moton Charter School as of June 30, 2009, and the changes in its net assets and its cash flows for the year then ended in conformity with accounting principles generally accepted in the United States of America.

In accordance with *Government Auditing Standards*, I have also issued my report dated October 15, 2009, on my consideration of Advocates for Innovative Schools, Inc. d/b/a Robert Russa Moton Charter School's internal control over financial reporting and on my tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of my testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and important for assessing the results of my audit.

**ADVOCATES FOR INNOVATIVE SCHOOLS, INC.**  
(d/b/a) Robert Russa Moton Charter School  
Independent Auditor's Report  
For the Year Ended June 30, 2009

My audit was conducted for the purpose of forming an opinion on the basic financial statements of Advocates for Innovative Schools, Inc. d/b/a Robert Russa Moton Charter School taken as a whole. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by U. S. Office of Management and Budget Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*, and is not a required part of the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and, in my opinion, is fairly stated, in all material respects, in relation to the basic financial statements taken as a whole.

*Melvin L. Davis*

October 15, 2009

Statement A

**ADVOCATES FOR INNOVATIVE SCHOOLS, INC.**  
**(d/b/a Robert Russa Moton Charter School)**  
**New Orleans, Louisiana**

**Statement of Financial Position**  
**June 30, 2009**

**ASSETS**

**Current Assets**

Cash in bank - unrestricted	\$ 702,319
Cash in bank - restricted	89,847
Total cash in bank	<u>792,166</u>
Grants receivable (note 3)	<u>825,303</u>

**TOTAL ASSETS** \$ 1,617,469

**LIABILITIES**

**Current Liabilities**

Accounts payable	\$ 14,262
Payroll and payroll taxes payable	80,645
Accrued unpaid leave	31,055
Due to Student Activity (note 6)	<u>89,847</u>
Total Current Liabilities	<u>215,809</u>

**NET ASSETS**

Unrestricted net assets:	
Operating	1,151,660
Board designated (note 8)	<u>250,000</u>
Total Net Assets	<u>1,401,660</u>

**TOTAL LIABILITIES AND NET ASSETS** \$ 1,617,469

The accompanying notes to the financial statements are an integral part of these statements.

**Statement B**

**ADVOCATES FOR INNOVATIVE SCHOOLS, INC.**  
**(d/b/a Robert Russa Moton Charter School)**  
**New Orleans, Louisiana**

**Statement of Activities**  
**Year Ended June 30, 2009**

**REVENUES AND OTHER SUPPORT**

Grants:	
Federal	\$ 579,008
State and Local Minimum Foundation Program	1,478,175
Other	57,584
Other revenue	<u>29,989</u>
<b>TOTAL REVENUE AND OTHER SUPPORT</b>	<u><b>2,144,756</b></u>

**EXPENSES**

Instruction:	
Regular programs	1,303,582
Special programs	251,176
Supporting Services:	
General administration	8,465
School administration	193,367
Business services	14,706
Operation and maintenance of plant services	86,160
Student transportation services	<u>177,903</u>
<b>TOTAL EXPENSES</b>	<u><b>2,035,359</b></u>

**CHANGE IN NET ASSETS** 109,397

**NET ASSETS AT BEGINNING OF YEAR, as restated** 1,292,263

**NET ASSETS AT END OF YEAR** \$ 1,401,660

The accompanying notes to the financial statements are an integral part of these statements.

**Statement C**

**ADVOCATES FOR INNOVATIVE SCHOOLS, INC.**  
**(d/b/a Robert Russa Moton Charter School)**  
**New Orleans, Louisiana**

**Statement of Cash Flows**  
**Year Ended June 30, 2009**

<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>	
Change in net assets	\$ 109,397
Adjustments to reconcile change in net assets to cash provided (used) by operating activities	
Adjustments to record restatement of various prior year assets, revenues, and expenditures	51,586
(Increase) decrease in operating assets:	
Grants receivable	257,342
Accounts, payroll, and other payables	(105,005)
Due to Student Activity	<u>7,129</u>
<b>Net cash provided (used) by operating activities</b>	<u><b>320,449</b></u>
<b>Net increase in cash</b>	<b>320,449</b>
<b>CASH AT BEGINNING OF YEAR</b>	<u><b>471,717</b></u>
<b>CASH AT END OF YEAR</b>	<u><u><b>\$ 792,166</b></u></u>

The accompanying notes to the financial statements are an integral part of these statements.



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**ADVOCATES FOR INNOVATIVE SCHOOLS, INC**  
**(d/b/a Robert Russa Moton Charter School)**

Notes to the Financial Statements  
For the Year Ended June 30, 2009

**Note 1 – Summary of Significant Accounting Policies**

**A. Organization**

Advocates for Innovative Schools, Inc. d/b/a Robert Russa Moton Charter School (the School) was organized as a non-profit corporation under the laws of the State of Louisiana on February 20, 2006. The School entered into an Operating Agreement with the Orleans Parish School Board effective June 1, 2006, whereby the School would operate a Type III charter school as defined in LSA R.S. 17:3973(3)(b). The charter was granted for a minimum of five years, with the fifth year in operations concluding June 30, 2011.

**B. Basis of Accounting**

The accompanying financial statements have been prepared on the accrual basis of accounting in accordance with accounting principles generally accepted in the United States of America.

**C. Financial Statement Presentation**

Financial statement presentation follows the recommendation of the Financial Accounting Standards Board on its Statement of Financial Accounting Standards (SFAS) No. 117, *Financial Statements of Not-for-Profits Organization*. Under SFAS No. 117, the School is required to report information regarding its financial position and activities according to three classes of net assets; unrestricted net assets, temporarily restricted net assets, and permanently restricted net assets, as applicable.

**Unrestricted Net Assets** – Support, revenues, and expenses for the general operation of the School.

**Temporarily Restricted Net Assets** – Contributions specifically authorized by the grantor or donor to be used for a certain purpose or to benefit a specific accounting period.

**Permanently Restricted Net Assets** – Contributions subject to donor-imposed restrictions and that are to be held in perpetuity by the School. Generally, the donors of these assets permit the School to use all or part of the income derived from the investment of these contributions.

**D. Cash and Cash Equivalents**

For purposes of reporting the statement of cash flows, the School considers all highly liquid debt instruments purchased with original maturities of three months or less to be cash equivalents. The School had no cash equivalents at June 30, 2009.

**ADVOCATES FOR INNOVATIVE SCHOOLS, INC.**  
**(d/b/a Robert Russa Moton Charter School)**  
Notes to the Financial Statements  
For the Year Ended June 30, 2009

**E. Grants Receivable**

The grants receivable are stated at the amount management expects to collect from outstanding balances. The financial statements do not include an estimate for allowance for doubtful accounts. Management believes that all receivables are collectible.

**F. Property and Equipment**

The School's policy is to capitalize property and equipment over \$5,000. Lesser amounts are expensed. Purchased property and equipment is capitalized at cost. Donations of property and equipment are recorded as contributions at their estimated fair value.

Depreciation is provided utilizing the straight-line method over estimated useful lives of the asset. Useful lives vary from 3 to 7 years for furniture and equipment and 10 years for leasehold improvements. At June 30, 2009, the School had no capitalized property and equipment and therefore, no depreciation expenses are recorded in the financial statements for the year ended June 30, 2009.

**G. Use of Estimates**

The preparation of financial statements in conformity with generally accepted accounting principles in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosures of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

**H. Income Taxes**

Income taxes are not provided for in the financial statements since the School is exempt from federal and state income taxes under Section 501(c)(3) of the Internal Revenue Code and similar state provisions.

**I. Contributions**

Contributions are generally recorded only upon receipt, unless evidence or an unconditional promise to give has been received. Unconditional promises to give that are expected to be collected in future years are recorded at the present value for the amounts expected to be collected. Conditional promises to give are not included as support until such time as the conditions are substantially met. All contributions are considered available for unrestricted use unless specifically restricted by the donor. The School had no permanently restricted net assets as of the year ended June 30, 2009.

**ADVOCATES FOR INNOVATIVE SCHOOLS, INC.**  
**(d/b/a Robert Russa Moton Charter School)**  
Notes to the Financial Statements  
For the Year Ended June 30, 2009

**J. Compensated Absences**

All full-time employees earn paid leave at various rates based on employment classification. The earned leave may be used in the event of their own illness, a family illness, bereavement, or for personal business. Any unused leave at end of the fiscal year may be carried forward to the next year. Upon retirement or termination of employment, the School shall pay the employee or his/her heirs, for the unused leave, not to exceed 150 hours for regular employees and 175 hours for administrators at the current rate of pay.

**Note 2 – Concentration of Credit Risk**

The School maintains cash balances in two financial institutions located in Louisiana which is insured by the Federal Deposit Insurance Corporation (FDIC) up to \$250,000. The School had no uninsured balances at June 30, 2009.

**Note 3 – Grants Receivable**

*As of June 30, 2009, grants receivable consist of amounts due from the following sources:*

**United States Department of Education:**

Title I	\$ 438,052
Title II	24,635
Title IV	4,733
Title V	32,988
Hurricane Education Recovery Act (Restart)	(90)
Post Charter School Program	73,423

**United States Department of Health and Human  
Services:**

Temporary Assistance for Needy Families (LA-4)	226,164
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**State of Louisiana:**

Excellence Education Fund	<u>25,398</u>
	<u>\$ 825,303</u>

**ADVOCATES FOR INNOVATIVE SCHOOLS, INC.**  
**(d/b/a Robert Russa Moton Charter School)**  
Notes to the Financial Statements  
For the Year Ended June 30, 2009

**Note 4 – Retirement Plan**

Substantially all employees of the School are members of the Teachers' Retirement System of Louisiana (TRSL). This system is a cost-sharing, multiple-employer defined benefit pension plan administered by a separate board of trustees. Pertinent information relative to the plan is as follows:

**Teachers' Retirement System of Louisiana (TRSL)**

**Plan Description.** The TRSL consists of three membership plans: Regular Plan, Plan A, and Plan B. The TRSL provides retirement benefits as well as disability and survivor benefits. Ten years of service credit is required to become vested for retirement benefits and five years to become vested for disability and survivor benefits. Benefits are established and amended by state statute. The TRSL issues a publicly available financial report that includes financial statements and required supplementary information for the TRSL. That report may be obtained by writing to the Teachers' Retirement System of Louisiana, Post Office Box 94123, Baton Rouge, Louisiana 70804-9123, or by calling (225) 925-6446.

**Funding Policy.** Plan members are required to contribute 8.0% of their annual covered salary. The School is required to contribute at an actuarially determined rate. The current rate is 15.5% of annual covered payroll for the year ended June 30, 2009. Member contributions and employer contributions for the TRSL are established by state law and rates are established by the Public Retirement Systems' Actuarial Committee. The School's contributions to the TRSL for the years ended June 30, 2009, 2008 and 2007, was \$156,252, \$122,631 and \$71,442, respectively, which is equal to the required contributions for each year.

**Note 5 – Risk Management**

The School is exposed to various risks of loss from torts; theft of, damage to, and destruction of assets; business interruption; errors and omissions; employee injuries and illnesses; natural disasters; and employee health and accident benefits. Commercial insurance coverage is purchased for claims arising from such matters. There were no settled claims that exceeded this commercial coverage for the year ended June 30, 2009.

**Note 6 – Due to Student Activity**

The School acts as a custodian for student activity accounts. Funds held on behalf of these groups amounted to \$89,847 at June 30, 2009, and is reported as both an asset (restricted cash) and a liability (Due to Student Activity). Consequently, there is no effect on the School's net assets.

**Note 7 – Board of Directors' Compensation**

The members of the Board of Directors serve in a voluntary capacity; therefore, no compensation was paid to any board member during the year ended June 30, 2009. In addition, there were no reimbursements for expenses incurred by any board member.

**ADVOCATES FOR INNOVATIVE SCHOOLS, INC.**  
**(d/b/a Robert Russa Moton Charter School)**  
Notes to the Financial Statements  
For the Year Ended June 30, 2009

**Note 8 – Unrestricted Net Assets – Board Designated**

The Board of Directors on February 27, 2008, designated \$250,000 of its unrestricted net assets to fund future anticipated facility move and facility maintenance and repairs.

**Note 9 – Related Party Transaction**

Due to the Finance Manager position being vacant, the Board of Directors contracted with an immediate family member of the Principal to provide accounting services and prepare monthly and annual financial statements. During the year ended June 30, 2009, the contractor was paid \$6,400.

**Note 10 – Prior Period Adjustments**

Beginning net assets balance at June 30, 2008, was restated as follows:

Net assets at June 30, 2008, as previously reported	\$ 1,240,677
To correct prior year accounts receivable	(3,177)
To correct prior year revenues and expenditures	<u>54,763</u>
Net assets at July 1, 2008, as restated	<u><u>\$ 1,292,263</u></u>

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**INDEPENDENT AUDITOR'S REPORTS AND  
INFORMATION REQUIRED BY THE SINGLE  
AUDIT ACT AND  
*GOVERNMENT AUDITING STANDARDS***

**Melvin L. Davis**  
**Certified Public Accountant**

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**REPORT ON INTERNAL CONTROL OVER FINANCIAL  
REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON  
AN AUDIT OF FINANCIAL STATEMENTS PERFORMED  
IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS**

To the Board of Directors  
Advocates for Innovative Schools, Inc.  
(d/b/a Robert Russa Moton Charter School)  
New Orleans, Louisiana

I have audited the financial statements of Advocates for Innovative Schools, Inc. d/b/a Robert Russa Moton Charter School (the School), a nonprofit corporation as of and for the year ended June 30, 2009, and have issued my report thereon dated October 15, 2009. I conducted my audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

**Internal Control Over Financial Reporting**

In planning and performing my audit, I considered the School's internal control over financial reporting as a basis for designing my auditing procedures for the purpose of expressing my opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the School's internal control over financial reporting. Accordingly, I do not express an opinion on the effectiveness of the School's internal control over financial reporting.

A control deficiency exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect misstatements on a timely basis. A significant deficiency is a control deficiency, or combination of control deficiencies, that adversely affects the School's ability to initiate, authorize, record, process, or report financial data reliably in accordance with generally accepted accounting principles, such that there is more than a remote likelihood that a misstatement of the School's financial statements that is more than inconsequential will not be prevented or detected by the School's internal control. I consider the deficiency described in the accompanying schedule of findings and questioned costs to be a significant deficiency in internal control over financial reporting. [Reference number 2009-01].

A material weakness is a significant deficiency, or combination of significant deficiencies, that results in more than a remote likelihood that a material misstatement of the financial statements will not be prevented or detected by the School's internal control.

My consideration of the internal control over financial reporting was for the limited purpose described in the first paragraph of this section and would not necessarily identify all deficiencies in internal control that might be significant deficiencies or material weaknesses. I did not identify

**ADVOCATES FOR INNOVATIVE SCHOOLS, INC.**

(d/b/a Robert Russa Moton Charter School)

**Report on Internal Control Over Financial Reporting  
and on Compliance and Other Matters Based on an  
Audit of Financial Statements Performed in Accordance  
With *Government Auditing Standards***

any deficiencies in internal control over financial reporting that I consider to be material weaknesses, as defined above.

**Compliance and Other Matters**

As part of obtaining reasonable assurance about whether the School's financial statements are free of material misstatement, I performed tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of my audit, and accordingly, I do not express such an opinion. The results of my tests disclosed an instance of noncompliance or other matters that are required to be reported under *Government Auditing Standards* and which is described in the accompanying schedule of findings and questioned costs as item 2009-01.

I noted a certain matter that I reported to management of the School in a separate letter dated October 15, 2009.

This report is intended solely for the information and use of the management, Board of Directors, the Legislative Auditor for the State of Louisiana, state and federal awarding agencies, and pass-through entities and is not intended to be and should not be used by anyone other than these specific parties. Under Louisiana Revised Statute 24:513, this report is distributed by the Office of the Legislative Auditor as a public document.

*Melvin L. Davis*

October 15, 2009



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**REPORT ON COMPLIANCE WITH REQUIREMENTS  
APPLICABLE TO EACH MAJOR PROGRAM AND ON INTERNAL CONTROL  
OVER COMPLIANCE IN ACCORDANCE WITH OMB CIRCULAR A-133**

To the Board of Directors  
Advocates for Innovative Schools, Inc.  
(d/b/a Robert Russa Moton Charter School)  
New Orleans, Louisiana

**Compliance**

I have audited the compliance of Advocates for Innovative Schools, Inc. d/b/a Robert Russa Moton Charter School (the School) with the types of compliance requirements described in the U. S. Office of Management and Budget (OMB) *Circular A-133 Compliance Supplement* that are applicable to each of its major federal programs for the year ended June 30, 2009. Robert Russa Moton Charter School's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs. Compliance with the requirements of laws, regulations, contracts, and grants applicable to each of its major federal programs is the responsibility of the School's management. My responsibility is to express an opinion on the School's compliance based on my audit.

I conducted my audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Those standards and OMB Circular A-133 require that I plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the School's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances. I believe that my audit provides a reasonable basis for my opinion. My audit does not provide a legal determination of the School's compliance with those requirements.

In my opinion, the School complied, in all material respects, with the requirements referred to above that are applicable to each of its major federal programs for the year ended June 30, 2009.

**Internal Control Over Compliance**

The management of the School is responsible for establishing and maintaining effective internal control over compliance with the requirements of laws, regulations, contracts, and grants applicable to federal programs. In planning and performing my audit, I considered the School's internal control over compliance with the requirements that could have a direct and material effect on a major federal program in order to determine my auditing procedures for the purpose of

**ADVOCATES FOR INNOVATIVE SCHOOLS, INC.**

(d/b/a Robert Russa Moton Charter School)

**Report on Compliance With Requirements Applicable to  
Each Major Program and on Internal Control Over  
Compliance in Accordance With OMB Circular A-133**

expressing my opinion on compliance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, I do not express an opinion on the effectiveness of the School's internal control over compliance.

A *control deficiency* in an entity's internal control over compliance exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect noncompliance with a type of compliance requirement of a federal program on a timely basis. A *significant deficiency* is a control deficiency, or combination of control deficiencies, that adversely affects the entity's ability to administer a federal program such that there is more than a remote likelihood that noncompliance with a type of compliance requirement of a federal program that is more than inconsequential will not be prevented or detected by the entity's internal control.

A *material weakness* is a significant deficiency, or combination of significant deficiencies, that results in more than a remote likelihood that a material noncompliance with a type of compliance requirement of a federal program will not be prevented or detected by the entity's internal control.

My consideration of the internal control over compliance was for the limited purpose described in the first paragraph of this section and would not necessarily identify all deficiencies in internal control that might be significant deficiencies or material weaknesses. I did not identify any deficiencies in internal control over compliance that I consider to be material weaknesses, as defined above.

This report is intended solely for the information and use of the management, Board of Directors, the Legislative Auditor for the State of Louisiana, state and federal awarding agencies, and pass-through entities and is not intended to be and should not be used by anyone other than these specific parties. Under Louisiana Revised Statute 24:513, this report is distributed by the Office of the Legislative Auditor as a public document.

*Melvin L. Davis*

October 15, 2009

**ADVOCATES FOR INNOVATIVE SCHOOL, INC.**  
**(d/b/a Robert Russa Moton Charter School)**  
**New Orleans, Louisiana**  
**Schedule of Expenditures of Federal Awards**  
**For the Year Ended June 30, 2009**

FEDERAL GRANTOR/ PASS-THROUGH GRANTOR/ PROGRAM OR CLUSTER TITLE	FEDERAL CFDA NUMBER	PROJECT / GRANT I. D. NO.	FEDERAL EXPENDITURES
<b>CASH FEDERAL AWARDS</b>			
<b>United States Department of Education</b>			
Passed through Louisiana Department of Education and Orleans Parish School Board:			
Title I Grants to Local Educational Agencies			
Part A - Basic	84.010A	28-09-T1-36	\$ 201,928
Post Charter School Grant Program	84.282A	28-06-CH	73,423
Twenty-First Century Community Learning Centers (Title IV)	84.287	28-09-70-36	1,558
Improving Teacher Quality State Grants (Title II)	84.367A	28-09-50-36	9,716
Hurricane Katrina Foreign Contributions Grant	N/A	N/A	81,654
Total United States Department of Education			<u>368,279</u>
<b>United States Department of Health and Human Services</b>			
Passed through Louisiana Department of Education:			
Temporary Assistance for Needy Families	93.558	27-09-35-36	<u>210,729</u>
<b>TOTAL CASH EXPENDITURES OF FEDERAL AWARDS</b>			<u><u>\$ 579,008</u></u>

**Notes to the Schedule of Expenditures of Federal Awards**

Note 1 - The schedule is presented on the accrual basis of accounting.

**ADVOCATES FOR INNOVATIVE SCHOOLS, INC.**  
**(d/b/a Robert Russa Moton Charter School)**  
**Schedule of Findings and Questioned Costs**  
**Year Ended June 30, 2009**

**A. SUMMARY OF AUDITOR'S RESULTS**

**Financial Statement Audit**

- |  |       |     |       |       |    |
|--|-------|-----|-------|-------|----|
| • Type of auditor's report issued: Unqualified   | _____ | Yes | _____ | x     | No |
| • Material weakness(es) identified?  | _____ | Yes | _____ | x     | No |
| • Significant deficiency identified that are not considered to be material weaknesses? | x     | Yes | _____ | _____ | No |
| • Noncompliance material to financial statements noted?                                | _____ | Yes | _____ | x     | No |

**Audit of Federal Awards**

**Internal control over major programs:**

- |  |       |     |       |   |    |
|--|-------|-----|-------|---|----|
| • Material weakness(es) identified?  | _____ | Yes | _____ | x | No |
| • Significant deficiency identified that are not considered to be material weaknesses?                               | _____ | Yes | _____ | x | No |
| • Type of auditor's report issued on compliance for major programs: Unqualified                                      | _____ | Yes | _____ | x | No |
| • Any audit findings disclosed that are required to be reported in accordance with section 510(a) of Circular A-133? | _____ | Yes | _____ | x | No |
| • Identification of major program:   |       |     |       |   |    |

<u>CFDA Numbers</u>	<u>Name of Federal Program or Cluster</u>
84.010A	Title I Grants to Local Educational Agencies, Part A - Basic
93.558	Temporary Assistance for Needy Families (TANF)

- The threshold for distinguishing types A & B programs was program expenditures exceeding \$300,000
- Advocates for Innovative Schools, Inc. d/b/a Robert Russa Moton Charter School did not qualify as a low-risk auditee.

**ADVOCATES FOR INNOVATIVE SCHOOLS, INC.**  
**(d/b/a Robert Russa Moton Charter School)**  
**Schedule of Findings and Questioned Costs**  
**Year Ended June 30, 2009**

**B. FINDINGS – FINANCIAL STATEMENT AUDIT**

**Finding 2009-01 - Failure to Employ a Business Manager**

Condition:

During the year ended June 30, 2008, the Business Manager resigned and as of the date of this report, the School has been without a Business Manager for approximately two years. Currently, the Principal/Chief Executive Officer is responsible for the day-to-day accounting and bookkeeping matters. However, I did note that the processing of the monthly accounting records had been outsourced and the records appeared to have been processed accurately and timely resulting in minimal audit adjusting journal entries to the financial statements. The Board's treasurer appeared to have reviewed the monthly financial statements and bank reconciliations and signed them as evidence of his review.

Criteria:

In accordance with Louisiana Revised Statute §17:84.2, local school districts and charter schools shall employ a business manager or chief financial officer who shall meet one of the following minimum qualifications:

1. A baccalaureate degree with a minimum of 24 hours of business-related courses, such as accounting, finance, or management;
2. A certified public accountant licensed in Louisiana;
3. A master's degree in public or business administration.

Cause:

Management indicated that they have attempted to employ a Business Manager, but thus far have been unable to secure the service of an individual with the qualifications and experience required for the position.

Effect:

Due to the absence of a Business Manager, the School has not been able to adequately segregate incompatible duties; perform periodic reconciliations and verifications, analytical reviews, etc. necessary to ensure that internal control policies and procedures are operating effectively, as required by the School's Fiscal Accounting and Internal Controls Policies and Procedures Manual.

Recommendation:

I recommend that a Business Manager be retained that possesses the technical background to authorize accounting transactions, prepare and amend budgets, ensure compliance with applicable policies, procedures and regulations, prepare and review monthly and annual financial statements, present financial related information to the Board of Directors, and other duties usually performed by a Business Manager.

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**ADVOCATES FOR INNOVATIVE SCHOOLS, INC.**

**(d/b/a Robert Russa Moton Charter School)**

**Schedule of Findings and Questioned Costs –**

**Financial Statement Audit**

**Year Ended June 30, 2009**

**Management's Response and Correction Action Plan:**

Management agrees with the recommendation. As noted, under cause above, management has made considerable efforts to employ an individual with the minimum qualifications.

Management will accelerate the process and make it a top priority to fill the position during the current school year.

The Board and particularly, the Treasurer, who is an experienced accountant and former auditor, recognizes the importance of providing Board over site in this area and will continue to do so. Additional procedures will be put in place to further strengthen the internal controls and assure the continued accuracy and timely financial reporting.

**ADVOCATES FOR INVOATIVE SCHOOLS, INC.**  
**(d/b/a Robert Russa Moton Charter School)**  
**Schedule of Prior Year Findings and Questioned Costs**  
**Year Ended June 30, 2009**

**FINDING – FINANCIAL STATEMENT AUDIT**

**Finding 2008-01 - Failure o Employ a Business Manager**

**Recommendation:**

I recommend that a Business Manager be retained that possesses the technical background to authorize accounting transactions, prepare and amend budgets, ensure compliance with applicable policies, procedures and regulations, prepare and review monthly and annual financial statements, present financial related information to the Board of Directors, and other duties usually performed by a Business Manager.

Response: Unresolved – See Finding 2009-01

**MANAGEMENT LETTER COMMENTS**

**ML 2008-01 - Use a Separate Payroll Bank Account**

**Recommendation:**

Recommend that the School establish an imprest payroll cash account, whereby the account is kept at a zero balance and transfers are made from the operating account as needed to cover the amount of the payroll and payroll taxes.

Response: Resolved

**ML 2008-02 - Improve Budgeting Procedures**

**Recommendation:**

Recommend that the annual budget be updated at least quarterly for operational changes and be incorporated into the School's financial reporting system to allow it to measure actual performance versus budgeted performance. In additions, management of the School should operate and maintain its budget in accordance with the Louisiana Local Government Budget Act as required by the operating agreement with Orleans Parish School Board.

Response: Unresolved – See Management Letter Comment ML 2009-01

---

**ADVOCATES FOR INNOVATIVE SCHOOLS, INC**  
**(d/b/a Robert Russa Moton Charter School)**  
**Schedule of Prior Year Findings and Questioned Costs –**  
**Financial Statement Audit**  
**For the Year Ended June 30, 2009**

**ML 2008-03 - Cooperative Endeavor Agreements**

**Recommendation:**

Recommend that both parties diligently work toward finalizing these agreements as soon as possible.

Response: Resolved



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## **LETTER TO MANAGEMENT**

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**Melvin L. Davis**  
**Certified Public Accountant**

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(A Limited Liability Company)  
P. O. Box 73360 • Baton Rouge, Louisiana 70874  
Phone (225) 774-4703 • Fax (225) 774-4509

**MANAGEMENT LETTER**

To the Board of Directors  
Advocates for Innovative Schools, Inc.  
(d/b/a Robert Russa Moton Charter School)  
New Orleans, Louisiana

In planning and performing my audit of the financial statements of Advocates for Innovative Schools, Inc. d/b/a Robert Russa Moton Charter School (the School), a nonprofit corporation, for the year ended June 30, 2009, I considered the School's internal control in order to determine my auditing procedures for the purposes of expressing an opinion on the financial statements and not to provide assurance on internal control.

However, during my audit, I became aware of a matter that is an opportunity for strengthening internal controls and operating efficiency. I previously reported on the School's internal control in my report dated October 15, 2009. This letter does not affect my report dated October 15, 2009, on the financial statements of Advocates for Innovative Schools, Inc. d/b/a Robert Russa Moton Charter School.

I will review the status of this comment during my next audit engagement. I have already discussed this comment and suggestions with various School personnel, and I will be pleased to discuss this comment in further detail at your convenience, to perform any additional study of this matter, or assist you in implementing the recommendations. My comments are summarized as follows:

**ML 2009-01 Improve Budgeting Procedures**

Presently, the School prepares an annual budget at the beginning of the fiscal year. However, current procedures do not call for amending the budget, based on changes in original estimates and/or assumptions or changes in the level of activity during the year. Several advantages of properly prepared and managed budgets are that they (a) requires management to plan ahead, (b) creates an early warning system for potential problems, and (c) results in greater management awareness.

I recommend that the annual budget be updated at least quarterly for operational changes and be incorporated into the School's financial reporting system to allow it to measure actual performance versus budgeted performance. In addition, management of the School should operate and maintain its budget in accordance with the Louisiana Local Government Budget Act as required by the operating agreement with Orleans Parish School Board.

**ADVOCATES FOR INNOVATIVE SCHOOLS, INC.**  
**(d/b/a Robert Russa Moton Charter School)**  
**Management Letter**

**Management's Response and Corrective Action Plan:**

Management agrees with the recommendation. At the end of the current six month period ending December 31, 2009, management will review with the Board the actual year-to-date financial activity compared to the budget and determine whether any amendments to the budget are required.

In addition, management will again review the requirements of the Louisiana Local Government Budget Act and make sure the school is in compliance therewith.

I wish to thank the staff of Advocates for Innovative Schools, Inc. d/b/a Robert Russa Moton Charter School for their support and assistance during my audit.

This report is intended solely for the information and use of the management, Board of Directors, the Legislative Auditor for the State of Louisiana, and is not intended to be and should not be used by anyone other than these specific parties. Under Louisiana Revised Statute 24:513, this report is distributed by the Office of the Legislative Auditor as a public document.

*Melvin L. Davis*

October 15, 2009

**Melvin L. Davis**  
**Certified Public Accountant**

(A Limited Liability Company)

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## **STATE REPORTING SECTION**

**Schedules Required by State Law  
(R.S. 24:514 Performance and Statistical Data)**

**Melvin L. Davis**  
**Certified Public Accountant**

(A Limited Liability Company)  
P. O. Box 73360 • Baton Rouge, Louisiana 70874  
Phone (225) 774-4703 • Fax (225) 774-4509

**INDEPENDENT ACCOUNTANT'S REPORT  
ON APPLYING AGREED-UPON PROCEDURES**

To the Board of Directors  
Advocates for Innovative Schools, Inc.  
(d/b/a Robert Russa Moton Charter School)  
New Orleans, Louisiana

I have performed the procedures included in the *Louisiana Governmental Audit Guide* and enumerated below, which were agreed to by the management of the Advocates for Innovative Schools, Inc. d/b/a Robert Russa Moton Charter School (the School), a nonprofit corporation, and the Legislative Auditor, State of Louisiana, solely to assist users in evaluating management's assertions about the performance and statistical data accompanying the annual financial statements of the School and to determine whether the specified schedules are free of obvious errors and omissions as provided by the Board of Elementary and Secondary Education (BESE) Bulletin. The agreed-upon procedures engagement was performed in accordance with attestation standards established by the American Institute of Certified Public Accountants. The sufficiency of these procedures is solely the responsibility of the specified users of this report. Consequently, I make no representation regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose.

My procedures and findings relate to the accompanying schedules of supplementary information are as follows:

**General Fund Instructional and Support Expenditures and  
Certain Local Revenue Sources (Schedule 1)**

1. I selected a random sample of 25 transactions and reviewed supporting documentation to determine if the sampled expenditures/revenues are classified correctly and are reported in the proper amounts for each of the following amounts reported on the schedule:

- Total General Fund Instructional Expenditures
- Total General Fund Equipment Expenditures
- Total Local Taxation revenue
- Total Local Earnings on Investment in Real Property
- Total State Revenue in Lieu of Taxes
- Nonpublic Textbook Revenue
- Nonpublic Transportation Revenue

**Comment:** No differences noted.

**ADVOCATES FOR INNOVATIVE SCHOOLS, INC.**  
**(d/b/a Robert Russa Moton Charter School)**  
**Independent Accountant's Report on**  
**Agreed-Upon Procedures**

**Education Levels of Public School Staff (Schedule 2)**

2. I reconciled the total number of full-time classroom teachers per the schedule "Experience of Public Principals and Full-time Classroom Teachers" (Schedule 4) to the combined total number of full-time classroom teachers per this schedule and to the school supporting payroll records as of October 1, 2008.

**Comment:** No differences noted.

3. I reconciled the combined total of principals and assistant principals per the schedule "Experience of Public Principals and Full-time Classroom Teachers" (Schedule 4) to the combined total of principals and assistant per this schedule.

**Comment:** No differences noted.

4. I obtained a list of full-time teachers, principals, and assistant principals by classification as of October 1, 2008 and as reported on the schedule. I traced each of the teachers to the individual's personnel file and determine if the individual's education level was properly classified on the schedule.

**Comment:** No differences noted.

**Number and Type of Public Schools (Schedule 3)**

5. I obtained a list of schools by type as reported on the schedule. I compared the list to the school and grade levels as reported on the Title I Grants to Local Educational Agencies (CFDA 84.010) application. The School only operates grades kindergarten through seventh.

**Comment:** No differences noted.

**Experience of Public Principals and Full-time Classroom Teachers (Schedule 4)**

6. I obtained a list of full-time teachers, principals, and assistant principals by classification as of October 1, 2008 and as reported on the schedule and traced the same sample used in procedure 4 to the individual's personnel file and determined if the individual's experience was properly classified on the schedule.

**Comment:** No differences noted.

**ADVOCATES FOR INNOVATIVE SCHOOLS, INC.**  
**(d/b/a Robert Russa Moton Charter School)**  
**Independent Accountant's Report on**  
**Agreed-Upon Procedures**

**Public Staff Data – Average Salaries (Schedule 5)**

7. I obtained a list of all classroom teachers including their base salary, extra compensation, and ROTC or rehired status as well as full-time equivalent as reported on the schedule and traced each teacher to the individual's personnel file and determined if the individual's salary, extra compensation, and full-time equivalents were properly included on the schedule.

**Comment:** No differences noted.

8. I recalculated the average salaries and full-time equivalents reported in the schedule.

**Comment:** No differences noted.

**Class Size Characteristics (Schedule 6)**

9. I obtained a list of classes by school, school type, and class size as reported on the schedule and reconciled school type classifications to Schedule 3 data, as obtained in procedure 5. I then traced a random sample of 10 classes to the October 1, 2008 roll books for those classes and determined if the class was properly classified on the schedule.

**Comment:** Roll books were not available for two (2) of the classes tested. Therefore, auditor was unable to trace these classes to the October 1, 2008 roll books. No differences were noted with the tracing of the remaining eight (8) classes to the October 1, 2008 roll books.

**Management response and corrective action:** The teachers of the two (2) classes terminated employment prior to the end of the school year. Our policy is to provide temporary grading and attendance sheets to substitutes and temporary teachers. The original roll books are housed in the office and at the end of the year we insert the temporary grading and attendance sheets into the original books.

In the future, all temporary grading and attendance will be recorded in the official roll book, prior to the end of the school year under the supervision of the instructional facilitator.

**Louisiana Educational Assessment Program (LEAP) (Schedule 7)**

10. I obtained test scores as provided by the testing authority and reconciled scores as reported by the testing authority to scores reported in the schedule by the School.

**Comment:** No differences noted.

**ADVOCATES FOR INNOVATIVE SCHOOLS, INC.**  
**(d/b/a Robert Russa Moton Charter School)**  
**Independent Accountant's Report on**  
**Agreed-Upon Procedures**

**The Graduation Exit Exam for the 21<sup>st</sup> Century (Schedule 8)**

11. Because this schedule does not apply to an elementary school, I did not obtained test scores as provided by the testing authority and reconciled scores as reported by the testing authority to scores reported in the schedule by the School.

**Comment:** Not applicable.

**The IOWA Tests (Schedule 9)**

12. I obtained test scores as provided by the testing authority and reconciled scores as reported by the testing authority to scores reported in the schedule by the School.

**Comment:** No differences noted.

I was not engaged to, and did not perform an examination, the objective of which would be the expression of an opinion on management's assertions. Accordingly, I do not express such an opinion. Had I performed additional procedures, other matters might have come to our attention that would have been reported to you.

This report is intended solely for the use of management of Advocates for Innovative Schools, Inc. d/b/a Robert Russa Moton Charter School, the Louisiana Department of Education, the Louisiana Legislature, and the Louisiana Auditor, State of Louisiana, and should not be used by those who have not agreed to the procedures and taken responsibility for the sufficiency of the procedures for their purposes. Under Louisiana Revised Statute 24:513, this report is distributed by the Legislative Auditor as a public document.

*Melvin L. Davis*

October 15, 2009

**Melvin L. Davis**  
**Certified Public Accountant**



**ADVOCATES FOR INNOVATIVE SCHOOLS, INC.**  
**(d/b/a Robert Russa Moton Charter School)**  
**New Orleans, Louisiana**

**Schedules Required by State Law (R.S. 24:514 – Performance and Statistical Data)**  
**As of and for the Year Ended June 30, 2009**

**Schedule 1 – General Fund Instructional and Support Expenditures and Certain Local Revenue Sources**

This schedule includes general fund instructional and equipment expenditures. It also contains local taxation revenue, earnings on investments, revenue in lieu of taxes, and nonpublic textbook and transportation revenue. This data is used either in the Minimum Foundation Program (MFP) formula or is presented annually in the MFP 70% Expenditure Requirement Report.

**Schedule 2 – Education Levels of Public School Staff**

This schedule includes the certificated and uncertificated number and percentage of full-time classroom teachers and the number and percentage of principals and assistant's with less than a Bachelor's; Master's; Master's +30; Specialist in Education; and Ph. D or Ed. D. degrees. This data is currently reported to the Legislature in the Annual Financial and Statistical Report (AFSR).

**Schedule 3 – Number and type of Public Schools**

This schedule includes the number of elementary, middle/junior high, secondary and combination schools in operation during the fiscal year. This data is currently reported to the Legislature in the Annual Financial and Statistical Report (AFSR).

**Schedule 4 – Experience of Public Teachers and Full-time Classroom Teachers**

This schedule includes the number of years of experience in teaching for assistant principals, principals, and full-time classroom teachers. This data is currently reported to the Legislature in the Annual Financial and Statistical Report (AFSR).

**Schedule 5 – Public School Staff Data – Average Salaries**

This schedule includes average classroom teachers' salary using full-time equivalents, including and excluding ROTC and rehired retiree teachers. This data is currently reported to the Legislature in the Annual Financial and Statistical Report (AFSR).

**Schedule 6 – Class Size Characteristics**

This schedule includes the percent and number of classes with student enrollment in the following ranges: 1-20, 21-26, 27-33, and 34+ students. This data is currently reported to the Legislature in the Annual Financial and Statistical Report (AFSR).

**Schedule 7 – Louisiana Educational Assessment Program (LEAP)**

This schedule represents student performance testing data and including summary scores by district for grades 4 and 8 in each category tested. Scores are reported as Advanced, Mastery, Basic, Approaching Basic, and Unsatisfactory. This schedule includes three years of data.

(Continued)

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**ADVOCATES FOR INNOVATIVE SCHOOLS, INC.**

**(d/b/a Robert Russa Moton Charter School)**

**Schedules Required by State Law (R.S. 24:514 – Performance  
and Statistical Data) - Concluded**

**As of and for the Year Ended June 30, 2009**

**Schedule 8 – The Graduation Exit Exam**

This schedule represents student performance testing data and including summary scores by district for grades 10 and 11 in each category tested. Scores are reported as Advanced, Mastery, Basic, Approaching Basic, and Unsatisfactory. Because this schedule does not apply to elementary schools, and therefore, this schedule is not applicable.

**Schedule 9 – The IOWA Tests**

This schedule represents student performance testing data and including summary score for grades 3, 5, 6, 7 and 9 for each district. The summary score reported is the National Percentile Rank showing relative position or rank as compared to a large, representative sample of students in the same grade from the entire nation. This schedule includes three years of data. The School has less than 10 ten students enrolled in grade 7 and does not operate grade 9; therefore, achievement level results for these grades are not applicable.

**ADVOCATES FOR INNOVATIVE SCHOOLS, INC.**  
**(d/b/a Robert Russa Moton Charter School)**  
**New Orleans, Louisiana**

**General Fund Instructional and Support Expenditures**  
**and Certain Local Revenue Sources**  
**For the Year Ended June 30, 2009**

**General Fund Instructional and Equipment Expenditures**

## General Fund Instructional Expenditures:

## Teacher and Student Interaction Activities:

Classroom Teacher Salaries	\$ 706,112	
Other Instructional Staff Activities	60,477	
Employee Benefits	178,382	
Purchased Professional and Technical Services		
Instructional Materials and Supplies	101,809	
Instructional Equipment		
Total Teacher and Student Interaction Activities		\$ 1,046,780

Other Instructional Activities 2,366

## Pupil Support Activities

Less: Equipment for Pupil Support Activities

Net Pupil Support Activities

## Instructional Staff Services

Less: Equipment for Instructional Staff Services

Net Instructional Staff Services

## School Administration

Less: Equipment for School Administration

Net School Administration

Total General Fund Instructional Expenditures

Total General Fund Equipment Expenditures

**Certain Local Revenue Sources**

## Local Taxation Revenue:

Constitutional Ad Valorem Taxes	\$ -
Renewable Ad Valorem Tax	-
Debt Service Ad Valorem Tax	-
Up to 1% of Collections by the Sheriff on Taxes Other than School Taxes	-
Sales and Use Taxes	-
Total Local Taxation Revenue	\$ -

## Local Earnings on Investment in Real Property:

Earnings from 16th Section Property	\$ -
Earnings from Other Real Property	-
Total Local Earnings on Investment in Real Property	\$ -

## State Revenue in Lieu of Taxes:

Revenue Sharing - Constitutional Tax	\$ -
Revenue Sharing - Other Taxes	-
Revenue Sharing - Excess Portion	-
Other Revenue in Lieu of Taxes	-
Total State Revenue in Lieu of Taxes	\$ -

Nonpublic Textbook Revenue

Nonpublic Transportation Revenue

**ADVOCATES FOR INNOVATIVE SCHOOLS, INC.**  
**(d/b/a Robert Russa Moton Charter School)**  
**New Orleans, Louisiana**

**Education Levels of Public School Staff**  
**As of October 1, 2008**

Category	Full-time Classroom Teachers				Principals & Assistant Principals			
	Certificated		Uncertificated		Certificated		Uncertificated	
	Number	Percent	Number	Percent	Number	Percent	Number	Percent
Less than a Bachelor's Degree								
Bachelor's Degree	13	81%	3	100%				
Master's Degree	2	13%			1	100%		
Master's Degree + 30	1	6%						
Specialist in Education								
Ph. D. or Ed. D.								
<b>Total</b>	<b>16</b>	<b>100%</b>	<b>3</b>	<b>100%</b>	<b>1</b>	<b>100%</b>	<b>0</b>	<b>0%</b>

**Schedule 3**

**ADVOCATES FOR INNOVATIVE SCHOOLS, INC.**  
**(d/b/a Robert Russa Moton Charter School)**  
**New Orleans, Louisiana**

**Number and Type of Public Schools**  
**For the Year Ended June 30, 2009**

Type	Number
Elementary	1
Middle/Jr. High	
Secondary	
Combination	
<b>Total</b>	<b>1</b>

Note: Schools opened or closed during the fiscal year are included in this schedule.

**ADVOCATES FOR INNOVATIVE SCHOOLS, INC.**  
**(dba Robert Russa Moton Charter School)**  
**New Orleans, Louisiana**

**Experience of Public Principals, Assistant Principals, and Full Time Classroom Teachers**  
**As of October 1, 2008**

	0-1 Yr.	2-3 Yrs.	4-10 Yrs.	11-14 Yrs.	15-19 Yrs.	20-24 Yrs.	25+ Yrs.	Total
Assistant Principals								0
Principals							1	1
Classroom Teachers	2	1	2	0	1	4	9	19
<b>Total</b>	<b>2</b>	<b>1</b>	<b>2</b>	<b>0</b>	<b>1</b>	<b>4</b>	<b>10</b>	<b>20</b>

**ADVOCATES FOR INNOVATIVE SCHOOLS, INC.**  
**(d/b/a Robert Russa Moton Charter School)**  
**New Orleans, Louisiana**

**Public School Staff Data**  
**For the Year Ended June 30, 2009**

	<b>All Classroom Teachers</b>	<b>Classroom Teachers Excluding ROTC, Rehired Retirees, and Flagged Salary Reductions</b>
<b>Average Classroom Teachers Salary Including Extra Compensation</b>	\$45,741	\$45,741
<b>Average Classroom Teachers Salary Excluding Extra Compensation</b>	\$44,653	\$44,653
<b>Number of Teacher Full-Time Equivalents (FTEs) used in Computation of Average Salaries</b>	19	19

**Note:** Figures reported include all sources of funding (i.e., federal, state, and local) but exclude stipends and employee benefits. Generally, retired teachers rehired to teach receive less compensation than non-retired teachers; some teachers may have been flagged as receiving reduced salaries (e.g., extended medical leave; and ROTC teachers usually receive more compensation because of a federal supplement. For these reasons, these teachers are excluded from the computation in the last column. This schedule excludes day-to-day substitutes, temporary employees, and any teachers on sabbatical leave during any part of the school year.

**ADVOCATES FOR INNOVATIVE SCHOOLS, INC.**  
**(d/b/a Robert Russa Moton Charter School)**  
**New Orleans, Louisiana**

**Class Size Characteristics**  
**As of October 1, 2008**

School Type	Class Size Range							
	1 - 20		21 - 26		27 - 33		34+	
	Percent	Number	Percent	Number	Percent	Number	Percent	Number
Elementary	91.1%	72	8.9%	7				
Elementary Activity Classes	90.0%	9	10.0%	1				
Middle/Jr. High								
Middle/Jr. High Activity Classes								
High								
High Activity Classes								
Combination								
Combination Activity Classes								

**Note:** The Board of Elementary and Secondary Education has set specific limits on the maximum size of classes at various grade levels. The maximum enrollment in grades K-3 is 26 students and maximum enrollment in grades 4-12 is 33 students. These limits do not apply to activity classes such as physical education, chorus, band, and other classes without maximum enrollment standards. Therefore, these classes are included only as separate line items.



**ADVOCATES FOR INNOVATIVE SCHOOLS, INC.**  
**(d/b/a Robert Russa Moton Charter School)**  
**New Orleans, Louisiana**

**Louisiana Educational Assessment Program (LEAP) for the 21st century**  
**For the Year Ended June 30, 2009**

School Achievement Level Results	English Language Arts						Mathematics					
	2009		2008		2007		2009		2008		2007	
	Number	Percent	Number	Percent	Number	Percent	Number	Percent	Number	Percent	Number	Percent
<b>Students</b>												
<b>Grade 4</b>												
Advanced	1	5%	2	10%	1	6%	0	0%	0	0%	0	0%
Mastery	8	36%	10	48%	2	13%	3	14%	3	14%	1	6%
Basic	9	41%	6	29%	11	69%	15	71%	15	71%	7	44%
Approaching Basic	2	9%	3	14%	2	13%	2	10%	2	10%	4	25%
Unsatisfactory	2	9%	0	0%	0	0%	1	5%	1	5%	4	25%
<b>Total</b>	<b>22</b>	<b>100%</b>	<b>21</b>	<b>101%</b>			<b>21</b>	<b>100%</b>	<b>21</b>	<b>100%</b>		

School Achievement Level Results	Science						Social Studies					
	2009		2008		2007		2009		2008		2007	
	Number	Percent	Number	Percent	Number	Percent	Number	Percent	Number	Percent	Number	Percent
<b>Students</b>												
<b>Grade 8</b>												
Advanced												
Mastery	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Basic												
Approaching Basic												
Unsatisfactory												
<b>Total</b>												

**Note: Robert Russa Moton Charter School is a elementary school, therefore 8th grade achievement level results does not apply.**

**ADVOCATES FOR INNOVATIVE SCHOOLS, INC.**  
 (d/b/a Robert Russa Moton Charter School)  
 New Orleans, Louisiana

**The Graduation Exit Exam for the 21st Century  
 For the Year Ended June 30, 2009**

District Achievement Level Results	English Language Arts						Mathematics					
	2009		2008		2007		2009		2008		2007	
Students	Number	Percent	Number	Percent	Number	Percent	Number	Percent	Number	Percent	Number	Percent
<b>Grade 10</b>												
Advanced												
Mastery												
Basic	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Approaching Basic												
Unsatisfactory												
<b>Total</b>												

District Achievement Level Results	Science						Social Studies					
	2009		2008		2007		2009		2008		2007	
Students	Number	Percent	Number	Percent	Number	Percent	Number	Percent	Number	Percent	Number	Percent
<b>Grade 11</b>												
Advanced												
Mastery												
Basic	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Approaching Basic												
Unsatisfactory												
<b>Total</b>												

**Note:** Robert Russa Moton Charter School is a elementary school, therefore this schedule does not apply.

**ADVOCATES FOR INNOVATIVE SCHOOLS, INC.**  
**(d/b/a Robert Russa Moton Charter School)**  
**New Orleans, Louisiana**

**The /LEAP Tests**  
**For The Year Ended June 30, 2009**

**/LEAP Tests**

School Achievement Level Results	English Language Arts		Mathematics		Science		Social Studies	
	2009		2009		2009		2009	
Students	Number	Percent	Number	Percent	Number	Percent	Number	Percent
<b>Grade 3</b>								
Advanced	1	3%	2	7%	0	0%	0	0%
Mastery	7	23%	5	17%	6	20%	8	28%
Basic	11	37%	15	50%	8	27%	8	28%
Approaching Basic	8	27%	4	13%	6	20%	7	24%
Unsatisfactory	3	10%	4	13%	10	33%	6	21%
<b>Total</b>	<b>30</b>	<b>100%</b>	<b>30</b>	<b>100%</b>	<b>30</b>	<b>100%</b>	<b>29</b>	<b>101%</b>

School Achievement Level Results	English Language Arts		Mathematics		Science		Social Studies	
	2009		2009		2009		2009	
Students	Number	Percent	Number	Percent	Number	Percent	Number	Percent
<b>Grade 5</b>								
Advanced	0	0%	0	0%	0	0%	0	0%
Mastery	3	15%	0	0%	4	0%	3	15%
Basic	15	75%	17	85%	15	75%	16	80%
Approaching Basic	2	10%	1	5%	1	5%	1	5%
Unsatisfactory	0	0%	2	10%	0	0%	0	0%
<b>Total</b>	<b>20</b>	<b>100%</b>	<b>20</b>	<b>100%</b>	<b>20</b>	<b>80%</b>	<b>20</b>	<b>100%</b>

School Achievement Level Results	English Language Arts		Mathematics		Science		Social Studies	
	2009		2009		2009		2009	
Students	Number	Percent	Number	Percent	Number	Percent	Number	Percent
<b>Grade 6</b>								
Advanced	0	0%	0	0%	0	0%	0	0%
Mastery	0	0%	0	0%	0	0%	0	0%
Basic	7	58%	9	75%	3	25%	4	33%
Approaching Basic	5	42%	2	17%	8	67%	7	58%
Unsatisfactory	0	0%	1	8%	1	8%	1	8%
<b>Total</b>	<b>12</b>	<b>100%</b>	<b>12</b>	<b>100%</b>	<b>12</b>	<b>100%</b>	<b>12</b>	<b>99%</b>

(Continued)

**ADVOCATES FOR INNOVATIVE SCHOOLS, INC.**  
(d/b/a Robert Russa Moton Charter School)  
New Orleans, Louisiana

**The /LEAP Tests**  
**For The Year Ended June 30, 2009**

**/LEAP Tests**

<b>School Achievement Level Results</b>	<b>English Language Arts</b>		<b>Mathematics</b>		<b>Science</b>		<b>Social Studies</b>	
	<b>2008</b>		<b>2008</b>		<b>2008</b>		<b>2008</b>	
<b>Students</b>	<b>Number</b>	<b>Percent</b>	<b>Number</b>	<b>Percent</b>	<b>Number</b>	<b>Percent</b>	<b>Number</b>	<b>Percent</b>
<b>Grade 3</b>								
Advanced	2	7%	1	3%	0	0%	2	7%
Mastery	3	10%	1	3%	3	10%	8	28%
Basic	13	45%	20	69%	11	38%	17	59%
Approaching Basic	11	38%	3	10%	13	45%	2	7%
Unsatisfactory	0	0%	4	14%	2	7%	0	0%
<b>Total</b>	<b>29</b>	<b>100%</b>	<b>29</b>	<b>99%</b>	<b>29</b>	<b>100%</b>	<b>29</b>	<b>101%</b>

<b>School Achievement Level Results</b>	<b>English Language Arts</b>		<b>Mathematics</b>		<b>Science</b>		<b>Social Studies</b>	
	<b>2008</b>		<b>2008</b>		<b>2008</b>		<b>2008</b>	
<b>Students</b>	<b>Number</b>	<b>Percent</b>	<b>Number</b>	<b>Percent</b>	<b>Number</b>	<b>Percent</b>	<b>Number</b>	<b>Percent</b>
<b>Grade 5</b>								
Advanced	0	0%	0	0%	0	0%	0	0%
Mastery	7	39%	0	0%	0	0%	0	0%
Basic	11	61%	7	39%	7	39%	7	39%
Approaching Basic	0	0%	6	33%	10	56%	7	39%
Unsatisfactory	0	0%	5	28%	1	6%	4	22%
<b>Total</b>	<b>18</b>	<b>100%</b>	<b>18</b>	<b>100%</b>	<b>18</b>	<b>101%</b>	<b>18</b>	<b>100%</b>

<b>School Achievement Level Results</b>	<b>English Language Arts</b>		<b>Mathematics</b>		<b>Science</b>		<b>Social Studies</b>	
	<b>2008</b>		<b>2008</b>		<b>2008</b>		<b>2008</b>	
<b>Students</b>	<b>Number</b>	<b>Percent</b>	<b>Number</b>	<b>Percent</b>	<b>Number</b>	<b>Percent</b>	<b>Number</b>	<b>Percent</b>
<b>Grade 6</b>								
Advanced	0	0%	0	0%	0	0%	0	0%
Mastery	2	12%	0	0%	0	0%	0	0%
Basic	9	53%	4	24%	6	35%	4	24%
Approaching Basic	6	35%	5	29%	9	53%	10	59%
Unsatisfactory	0	0%	8	47%	2	12%	3	18%
<b>Total</b>	<b>17</b>	<b>100%</b>	<b>17</b>	<b>100%</b>	<b>17</b>	<b>100%</b>	<b>17</b>	<b>101%</b>

(Continued)

**ADVOCATES FOR INNOVATIVE SCHOOLS, INC.**  
**(d/b/a Robert Russa Moton Charter School)**  
**New Orleans, Louisiana**

**The iLEAP Tests**  
**For The Year Ended June 30, 2009**

**iLEAP Tests**

<b>School Achievement Level Results</b>	<b>English Language Arts</b>		<b>Mathematics</b>		<b>Science</b>		<b>Social Studies</b>	
	<b>2007</b>		<b>2007</b>		<b>2007</b>		<b>2007</b>	
<b>Students</b>	<b>Number</b>	<b>Percent</b>	<b>Number</b>	<b>Percent</b>	<b>Number</b>	<b>Percent</b>	<b>Number</b>	<b>Percent</b>
<b>Grade 3</b>								
Advanced	1	5%	0	0%	0	0%	0	0%
Mastery	12	55%	6	27%	1	5%	0	0%
Basic	5	23%	12	55%	7	32%	13	59%
Approaching Basic	2	9%	2	9%	11	50%	7	32%
Unsatisfactory	2	9%	2	9%	3	14%	2	9%
<b>Total</b>	<b>22</b>	<b>101%</b>	<b>22</b>	<b>100%</b>	<b>22</b>	<b>101%</b>	<b>22</b>	<b>100%</b>

<b>School Achievement Level Results</b>	<b>English Language Arts</b>		<b>Mathematics</b>		<b>Science</b>		<b>Social Studies</b>	
	<b>2007</b>		<b>2007</b>		<b>2007</b>		<b>2007</b>	
<b>Students</b>	<b>Number</b>	<b>Percent</b>	<b>Number</b>	<b>Percent</b>	<b>Number</b>	<b>Percent</b>	<b>Number</b>	<b>Percent</b>
<b>Grade 5</b>								
Advanced	0	0%	0	0%	0	0%	0	0%
Mastery	1	4%	0	0%	1	4%	0	0%
Basic	9	39%	7	30%	4	17%	2	9%
Approaching Basic	1	4%	6	26%	9	39%	10	43%
Unsatisfactory	12	52%	10	43%	9	39%	11	48%
<b>Total</b>	<b>23</b>	<b>99%</b>	<b>23</b>	<b>99%</b>	<b>23</b>	<b>99%</b>	<b>23</b>	<b>100%</b>

<b>School Achievement Level Results</b>	<b>English Language Arts</b>		<b>Mathematics</b>		<b>Science</b>		<b>Social Studies</b>	
	<b>2007</b>		<b>2007</b>		<b>2007</b>		<b>2007</b>	
<b>Students</b>	<b>Number</b>	<b>Percent</b>	<b>Number</b>	<b>Percent</b>	<b>Number</b>	<b>Percent</b>	<b>Number</b>	<b>Percent</b>
<b>Grade 6</b>								
Advanced	0	0%	0	0%	0	0%	0	0%
Mastery	0	0%	2	9%	0	0%	0	0%
Basic	9	39%	12	52%	2	9%	7	30%
Approaching Basic	9	39%	5	22%	15	65%	2	9%
Unsatisfactory	5	22%	4	17%	6	26%	14	61%
<b>Total</b>	<b>23</b>	<b>100%</b>	<b>23</b>	<b>100%</b>	<b>23</b>	<b>100%</b>	<b>23</b>	<b>100%</b>

**Note - Robert R. Moton Charter School has less than 10 students enrolled in Grade 7, therefore those test scores are not required to be made public. Also, since Robert R. Moton Charter School is a elementary school, achievement level for grade 9 is not applicable.**

(Concluded)